

BOARD OF ACCOUNTANCY

FINAL STATEMENT OF REASONS

Hearing Date: July 24, 2009

Subject Matter of Proposed Regulations: Attest Client Notification

Section Affected: 50.1

Updated Information

The Initial Statement of Reasons is included in the file.

Local Mandate

A mandate is not imposed on local agencies or school districts.

Small Business Impact

This regulatory action will not have a significant adverse economic impact on small businesses.

Consideration of Alternatives

No reasonable alternative which was considered or that has otherwise been identified and brought to the attention of the Board would be either more effective in carrying out the purpose for which the action is proposed or would be as effective and less burdensome to affected private persons than the proposed regulation.

Objections or Recommendations/Responses

The Board did not receive any objections or recommendations regarding the proposed action.